

Article - Tax - General

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§13–1102.

(a) Except as provided in subsection (b) of this section, an action to recover admissions and amusement tax, boxing and wrestling tax, motor fuel tax, or sales and use tax may not be brought after 4 years from the date on which the tax is due.

(b) (1) (i) An action to recover admissions and amusement tax, boxing and wrestling tax, or sales and use tax may be brought at any time if there is proof that the tax is not paid due to fraud or gross negligence.

(ii) An underpayment of 25% or more of the sales and use tax due is prima facie evidence of gross negligence.

(2) An action to recover motor fuel tax may be brought at any time if there is proof that the tax is not paid due to fraud.

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